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the provisions of law, and that failure to make the proper valuation is due to inadequate methods of keeping records of valuation or ownership or to failure on the part of the assessors to properly examine the records of the register of deeds and probate court, or to make use of information furnished, he can direct the assessors of the city or town to adopt better methods of keeping their records, to make examinations of records of the register of deeds and the probate court, and make use of such information furnished as he may deem necessary. If the directions of the tax commissioner are not complied with he must notify the mayor of the city or the selectmen of the town and make such recommendation as he may deem necessary and expedient.

In the bill as recommended by the commission the supervisors were to have authority, under the direction of the tax commissioner, to revise the valuation of all property for the purpose of taxation, but in the law as actually passed this section was greatly weakened and the tax commissioner is simply given the power to recommend to local boards of assessors a revisions of valuations. If the recommendation is accepted and adopted by the local boards, the new assessment is to take the place of the old, otherwise the old assessment will stand and the commissioner is helpless.

The legislature was not willing to go quite as far in the matter of centralization of assessment and taxation as was the commission of experts. (Laws 1908, c. 550.)

ROBERT ARGYLL CAMPBELL.

Taxation: Graduated Land Tax—Oklahoma. Graduated progressive taxes are quite common but the rule of graduation and progression is usually applied to incomes and inheritances and not to taxes in general. Oklahoma after levying a graduated progressive tax on the sources of revenue usually burdened in this manner proceeded to include land in the list and make it subject to the same rule.

The tax is not to depend upon acreage as we usually understand it, but upon total value, measured by the value of an average acre taken as the standard. This standard acre by which all others are to be measured is the acre of average value when the entire State is considered. In Oklahoma, for a time at least, this value is fixed at \$20. If a given piece of land is twice as valuable as the average, the number of acres will simply be doubled and if it is only half as valuable as the average the total acreage will be reduced by half. The number of acres depend not upon the acres but upon the value. It is,

in short, a clumsy way of expressing the simple fact that the acreage and the rate of taxation are to depend upon and be governed by the total value of the entire farm or tract.

Any person owning land in the state equal in value to 640 acres of average taxable value land or less must pay the same rate as is levied upon all personal or other property. The rate above this point is as follows: in excess of 640 but not exceeding 1280 acres of average taxable value land, $\frac{1}{4}$ of 1 per cent; in excess of 1280 but not exceeding 3000 acres of average taxable value land, 1 per cent; in excess of 3000 but not exceeding 5000 acres of average taxable value land, 2 per cent; in excess of 5000 but not exceeding 10,000 acres of average taxable value land, 5 per cent, and in excess of 10,000 but not exceeding 25,000 acres of average taxable value land, 10 per cent. The tax is levied on the excess over the lower limit mentioned in each case, and is to be levied and collected in addition to the regular uniform ad valorem tax.

One other thing should be noted, and that is that the first 320 acres are to be exempt from the operation of this law regardless of value. This does not mean that the first 320 acres are to be exempt from taxation entirely, but only that such lands shall not be subject to the graduated progressive rate. Each acre of the 320 may be ten times as valuable as the average acre set up as a standard and yet it will not be subject to the progressive rate simply because of its actual area.

In addition to this every person holding land under lease, rental contract or other title less than fee simple, must pay another tax if the land held is in excess of 640 acres. In estimating this tax the standard is the income derived from a given area. The rate on the income received progresses as the area increases and is as follows: 1 per cent upon all incomes, rents, and profits accruing from land exceeding 640 but less than 1280 acres in area, 3 per cent upon all incomes, rents, and profits accruing from land exceeding 1280 but less than 2500 acres in area, 5 per cent upon all incomes, rents and profits accruing from land exceeding 2500 but less than 5000 acres in area, and 10 per cent upon all incomes, rents and profits accruing from land exceeding 5000 but less than 10,000 acres in area.

There can be but little doubt as to the intent of the law. Section 4 states that the provisions of the act are not to apply to such corporations as own and hold land when such ownership and holding is authorized by the constitution and that all taxes not delinquent at the time of transfer are to be set aside if the land is sold to parties whose holding, after purchase, would not be taxable under the act.

This act simply aids in the enforcement of article 22 of the constitution and chapter 13, article 2 of the session laws, which forbid alien ownership of land and the creation of corporations for the purpose of dealing in real estate outside of incorporated cities and towns. Individuals other than aliens are authorized to own and hold land, and corporations with the exception noted above are authorized to own and hold land, but only to the extent necessary for the proper carrying on of the business for which the corporation was created. Lands held contrary to these provisions would be subject to the tax.

ROBERT ARGYLL CAMPBELL.

Income Tax—Oklahoma. The Constitution of Oklahoma (art. x, sec. 12) gives the legislature power to provide for the levy of an income tax either at a uniform or progressive rate. This privilege was taken advantage of by the legislature and a graduated income tax was passed at the last session. The law as passed does not apply to incomes below \$3500 in amount, nor to incomes derived from property upon which a gross receipt or excise tax has been paid. The rate on the excess for all incomes over \$3500 is as follows: from \$3500 to \$5000, 5 mills; from \$5000 to \$10,000, 7½ mills; from \$10,000 to \$20,000, 12 mills; from \$20,000 to \$50,000, 15 mills; from \$50,000 to \$100,000, 20 mills, and on all incomes in excess of \$100,000, 33½ mills.

The actual statement of what rates shall be levied is a very simple process in any income tax law, the real difficulty is to provide administrative machinery that will insure its effective and uniform operation. In Oklahoma the assessor must ask each person the following question: "Was your gross income from salaries, fees, trade, professions and property upon which a gross receipt or excise tax has not been paid, any and all of them, for the year ending June 30 last preceding, in excess of \$3500?" Persons assessed answering this question in the affirmative are required to certify under oath the excess of their income over \$3500. This certificate is forwarded to the state auditor who certifies the amount of the tax due upon the income to the county clerk of the county in which the income receiver resides. It then becomes the duty of the county clerk to place on the tax rolls the amount due and deliver this list to the county treasurer at the same time as the other lists of real and personal property are delivered.

An attempt is made to secure a better administration of the law by requiring the assessor to send to the state auditor not only the names